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Forty-ninth session
FIFTH COMMITTEE
Agenda item 115

UNITED NATIONS PENSION SYSTEM

Draft resolution submitted by the Chairman following informal consultations

United Nations pension system

The General Assembly,

Recalling its resolutions 45/242 of 21 December 1990, 46/192 of 20 December 1991, 47/203 of 22 December 1992 and 48/224 and 48/225 of 23 December 1993,

Having considered the report of the United Nations Joint Staff Pension Board for 1994 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund, 1/ chapter III, part A, of the report of the International Civil Service Commission for the year 1994, 2/ the report of the Secretary-General on the investments of the Fund 3/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 4/

1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 9 (A/49/9).

2/ Ibid., Supplement No. 30 (A/49/30).

3/ A/C.5/49/3.

4/ A/49/576.

I

ACTUARIAL MATTERS

Recalling section II of resolutions 47/203 and 48/225,

1. Welcomes with appreciation the changes made by the United Nations Joint Staff Pension Board in the presentation of the results of the valuation of the Fund as at 31 December 1993, in response to requests made by the Panel of External Auditors and pursuant to discussions with the Board of Auditors, so as to provide (a) the valuation results in dollar terms, as well as in the form of percentages of pensionable remuneration, (b) additional disclosures regarding the values of the assets and liabilities, and (c) statements by the Consulting Actuary and the Committee of Actuaries regarding the sufficiency of the assets of the Fund to meet current and projected liabilities;

2. Takes note of the increase in the actuarial imbalance from 0.57 to 1.49 per cent of pensionable remuneration, reflected in the valuation of the Fund as at 31 December 1993, of the elements that contributed to the increase in the imbalance, including in particular the increase in the life expectancy of pensioners, and of the observations on the valuation results by the Consulting Actuary, the Committee of Actuaries and the Pension Board;

3. Takes note in particular of the opinions provided by the Consulting Actuary and the Committee of Actuaries, as reproduced in annexes IV and V, respectively, of the report of the United Nations Joint Staff Pension Board, 1/ that there was no requirement, as at 31 December 1993, for deficiency payments under article 26 of the Regulations of the Fund, and that the current contribution rate of 23.7 per cent of pensionable remuneration could be maintained for funding purposes, pending a review at the time of the next valuation, as at 31 December 1995;

4. Takes note of the review by the Pension Board of the interest rate and mortality table used to determine lump-sum commutations, and of its decisions, under article 11 of the Regulations of the Fund, (a) to retain the current 6.5 per cent interest rate, which would be reviewed again by the Standing Committee of the Board in 1995, and (b) to request the Committee of Actuaries to develop a revised unisex mortality table, based on the longevity assumptions used in the actuarial valuation of the Fund as at 31 December 1993, for the approval of the Standing Committee, and to be implemented in determining lump-sum commutations as from 1 July 1995;

5. Approves, effective 1 July 1995, an increase in the maximum number of years of creditable contributory service, so that the years of contributory service in excess of 35 and performed as from 1 July 1995 shall be creditable at an accumulation rate of 1 per cent per year, subject to a maximum total accumulation rate of 70 per cent, and amends accordingly, with effect from 1 July 1995, article 28 of the Regulations of the United Nations Joint Staff Pension Fund, as set out in annex I to the present resolution;

6. Concurs with the transfer agreements with the Asian Development Bank and the European Bank for Reconstruction and Development, approved by the Board

under article 13 of the Regulations of the Fund, with a view to securing continuity of pension rights between the Fund and each of the banks, as set out in annex VII of the report of the Board;

II

PENSIONABLE REMUNERATION

Recalling section II of resolution 45/242, section III of resolution 46/192 and sections IV and VI of resolution 47/203,

Approves, with effect from 1 April 1995, amendments to article 54 of the Regulations of the United Nations Joint Staff Pension Fund, as set out in annex I to the present resolution, to include the latest scale of pensionable remuneration for staff in the Professional and higher categories, define the pensionable remuneration of ungraded officials and of participants in the United Nations Field Service category, and include references to, and place limitations on, the extent to which merit and/or longevity step increments are deemed to be pensionable;

III

PENSION ADJUSTMENT SYSTEM

Recalling section IV of resolution 46/192, section V of resolution 47/203 and section I of resolution 48/225,

1. Takes note of the reviews carried out by the United Nations Joint Staff Pension Board, described in section VI of its report, on various aspects of the pension adjustment system and of its intention to pursue additional studies at its next regular session in 1996;

2. Takes note also of the results of the first monitoring by the Board of the costs of the longer-term modification of the pension adjustment system that entered into effect on 1 April 1992, based on the actual costs during the period from 1 April 1992 to 31 March 1994, which indicated a long-term cost estimate of 0.26 per cent of pensionable remuneration, as against the earlier estimate of 0.30 per cent, and of the intention of the Board to review the matter further at its next regular session on the basis of the second assessment of the actual costs, in the context of the valuation of the Fund as at 31 December 1995;

3. Approves, with effect from 1 July 1995, the reduction of the "120 per cent cap" provision under the pension adjustment system, which is described in paragraph 166 of the report of the Pension Board, to 110 per cent for participants separating from service on or after 1 July 1995, and the consequential changes in the pension adjustment system, as set out in annex II to the present resolution;

4. Approves, with effect from 1 July 1995, the application to staff in the General Service and related categories of the longer-term modification of the pension adjustment system that entered into effect on 1 April 1992, the consequential revisions in the schedule of cost-of-living differential factors

and the schedule for special adjustments of small pensions under section E of the pension adjustment system, and the consequential changes in the pension adjustment system, as set out in annex II to the present resolution;

5. Takes note of the decision taken by both the Board and the International Civil Service Commission in their respective reports, 1/, 2/ to defer until 1996 the submission to the General Assembly of recommendations on possible changes in the special index for pensioners, in the context of the comprehensive review of the pensionable remuneration and consequent pensions of the various categories of staff;

IV

ADMISSION TO MEMBERSHIP OF THE INTERNATIONAL CENTRE FOR GENETIC ENGINEERING AND BIOTECHNOLOGY

Decides to admit the International Centre for Genetic Engineering and Biotechnology to membership in the United Nations Joint Staff Pension Fund, in accordance with article 3 of the Regulations of the Fund, with effect from 1 January 1996, subject to the Centre's adopting, before that date, staff regulations, rules and salary scales that conform to the common system of salaries and other conditions of service;

V

ADMINISTRATIVE EXPENSES

Approves additional expenses of $390,200 (net) for the biennium 1994-1995, chargeable directly to the United Nations Joint Staff Pension Fund, for the administration of the Fund;

VI

OTHER MATTERS

1. Requests the Member Organizations of the United Nations Joint Staff Pension Fund, the Executive Secretary of the United Nations Administrative Tribunal and the Registrar of the Administrative Tribunal of the International Labour Organization, in pursuance of operative paragraph 7 of section VI of its resolution 48/224, to inform the United Nations Joint Staff Pension Fund of any pending cases that have direct or indirect implications for the Fund, to ensure that the interests of the Fund are adequately represented;

2. Notes with satisfaction that the Board of Auditors has indicated, inter alia, that the presentation of the financial statements of the United Nations Joint Staff Pension Fund for the biennium 1992-1993 is consistent with a number of the United Nations System Accounting Standards, and requests that the changes recommended by the Board of Auditors in this regard be implemented at the earliest opportunity so as to bring the statements fully in line with those Standards;

3. Takes note of the action taken by the Pension Board as regards the recommendation of the Board of Auditors on the provision of an internal audit function, and the comments of the Advisory Committee on Administrative and Budgetary Questions thereon; 4/

4. Requests the Pension Board to report to the General Assembly, in the context of the revised estimates for the biennium 1994-1995 and the estimates for the biennium 1996-1997, on the arrangements made for internal audits of the United Nations Joint Staff Pension Fund and the costs thereof;

5. Requests the Pension Board to continue to review the monitoring and control procedures for payments from the Fund in order to strengthen the verification process, including those related to the payment of benefits to widows and widowers, and to report thereon to the General Assembly at its fifty-first session;

6. Takes note of the observations of the United Nations Joint Staff Pension Board in section VII of its report on the continuing representations made by former participants affected by the application of the Transfer Agreements with the former Union of Soviet Socialist Republics, Ukrainian Soviet Socialist Republic and Byelorussian Soviet Socialist Republic, and of the steps taken thus far by the Board, through its Secretary, to enter into consultations with the Permanent Mission to the United Nations of the Russian Federation, as well as with the appropriate national authorities, with a view to ascertaining the extent to which the problems that had arisen as regards the interpretation and application of the Transfer Agreements could be resolved;

7. Takes note also that the United Nations Joint Staff Pension Fund has transferred to the Social Security Fund of the former Union of Soviet Socialist Republics the actuarial value of the pension rights accrued by individual former participants, as required under the Agreements;

8. Welcomes the establishment of a working group composed of high-ranking officials representing relevant ministries and agencies of the Russian Federation, as well as of representatives of former Fund participants, with a mandate to address the problems mentioned above;

9. Calls upon all parties concerned to continue their efforts to resolve the problems which have arisen in respect of the interpretation and application of the three Transfer Agreements, in a manner consistent with the letter and intent of the terms of the Agreements;

10. Takes note of the decision of the Pension Board not to propose changes at the present time in the size and composition of the Board and of its Standing Committee, but to keep the subject under review and to submit a further report on the matter to the General Assembly at its fifty-third session, in 1998;

11. Takes note also of the observations of the Board on attendance at Board sessions and on the frequency of, and attendance at, meetings of the Standing Committee, as well as the changes made in the Rules of Procedure of the Fund with respect to attendance at meetings of the Standing Committee;

12. Takes note of the other matters dealt with in the report of the United Nations Joint Staff Pension Board;

VII

INVESTMENTS OF THE FUND

1. Takes note of the report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund, 3/ as well as of the observations made by the Board in its report on the investments and custodial arrangements for the assets of the Fund, and on the membership and size of the Investments Committee;

2. Welcomes any proposal on how the long-term performance of the investments of the Pension Fund might be enhanced and reviewed in the future, taking into account the interests of the participants, the importance of the amounts involved, and the established criteria of safety, profitability, liquidity and convertibility, and, in this respect, invites the Secretary-General to review the arrangements for the provision of institutional advice;

3. Requests the Secretary-General to present in future reports to the General Assembly on the investments of the Pension Fund a fuller analysis of the performance of those investments and their significant components, including, where applicable, means of comparing performance with relevant benchmarks and other pension funds;

4. Notes with appreciation that the new custodial arrangements are expected, inter alia, to produce cost savings, and requests the Secretary-General to keep under review the costs of these arrangements, bearing in mind the custodial costs of other pension funds;

5. Notes with satisfaction that several Member States which had not previously granted tax exemptions for income from the investments of the Fund have decided to grant such exemptions, and appeals to those Member States which do not grant such exemptions to make all possible efforts to do so as soon as possible.

ANNEX I

Amendments to the Regulations of the United Nations Joint Staff Pension Fund

Article 28

Retirement benefit

Replace paragraph (b) (iii) with the following:

"(b) (iii) The next 25 years of his contributory service, by 2 per cent of his final average remuneration; and"

Add a new paragraph (b) (iv) as follows:

"(b) (iv) The years of his contributory service in excess of 35 and performed as from 1 July 1995, by 1 per cent of his final average remuneration, subject to a maximum total accumulation rate of 70 per cent."

Add a new paragraph (c) (iii) as follows:

"(c) (iii) The years of his contributory service in excess of 35 and performed as from 1 July 1995, by 1 per cent of his final average remuneration, subject to a maximum total accumulation rate of 70 per cent."

Article 54

Pensionable remuneration

Replace paragraph (b) with the following:

"(b) In the case of participants in the Professional and higher categories, the scale of pensionable remuneration effective 1 November 1994 shall be as set out in appendix B hereto. It shall be adjusted on the same date as the net remuneration amounts of officials in the Professional and higher categories in New York are adjusted. Such adjustment shall be by a uniform percentage equal to the weighted average percentage variation in the net remuneration amounts, as determined by the International Civil Service Commission."

Add the following text:

"(c) (i) In the case of participants who are appointed or elected as ungraded officials on or after 1 April 1995, their pensionable remuneration shall be established by the competent legislative organ which determines their other conditions of service, in accordance with the methodology recommended by the International

Civil Service Commission and endorsed by the General Assembly, and shall be subsequently adjusted in accordance with the procedure in (b) above;

"(ii) In the case of participants who are ungraded officials on 31 March 1995, their pensionable remuneration shall be maintained, without adjustment, until surpassed by the level of pensionable remuneration derived from application of the methodology referred to in (i) above;

"(d) In the case of participants in the United Nations Field Service category, the scale of pensionable remuneration effective 1 November 1994 shall be as set out in Appendix C hereto, and shall be subsequently adjusted in accordance with the procedure in (b) above;

"(e) No step increments beyond the top step of the gross pensionable salary scale or the scale of pensionable remuneration established according to the methodology approved by the General Assembly on the recommendation of the International Civil Service Commission, shall be recognized for participants entering or re-entering the Fund on or after 1 January 1994. Nevertheless, any step increments awarded in conformity with the provisions of the appropriate staff regulations or rules of a member organization to a staff member in service in that organization before 1 January 1994 shall be recognized by the Fund for pension contribution and benefit calculation purposes."

Replace Appendix B with the following:

APPENDIX B

PENSIONABLE REMUNERATION FOR STAFF IN THE PROFESSIONAL AND HIGHER CATEGORIES

(United States dollars)

(Effective 1 November 1994)

	STEPS														
Level	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
Under-Secretary-General															
USG	156 115														
Assistant Secretary-General															
ASG	144 445														
Director															
D-2	120 837	123 738	126 471	129 310	132 212	135 180									
Principal Officer															
D-1	106 539	108 954	111 419	113 834	116 306	118 758	121 131	123 554	126 022						
Senior Officer															
P-5	94 577	96 744	98 819	100 934	103 126	105 156	107 321	109 819	112 055	114 152	116 289	118 465	120 681		
First Officer															
P-4	77 753	79 814	81 862	83 814	85 936	87 980	90 056	92 359	94 472	96 712	98 207	100 332	102 483	104 690	106 946
Second Officer															
P-3	63 710	65 688	67 600	69 424	71 300	73 163	75 143	77 811	79 063	81 154	82 688	84 513	86 402	88 333	90 308
Associate Officer															
P-2	51 492	53 137	54 695	56 366	58 034	59 556	61 214	63 160	65 001	66 665	67 916	69 274			
Assistant Officer															
P-1	40 378	41 764	42 992	44 243	45 624	46 861	48 344	50 277	51 908	53 397					

Add the following new Appendix C to the Regulations of the Fund:

APPENDIX C

PENSIONABLE REMUNERATION FOR STAFF IN THE UNITED NATIONS FIELD SERVICE CATEGORY

(United States dollars)

(Effective 1 November 1994)

	STEPS														
Level	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
FS-7	74 691	76 772	78 853	80 936	83 016	85 099	87 179	89 262	91 341	93 424	95 377	97 585			
FS-6	61 605	62 984	64 365	65 745	67 126	68 506	69 886	71 266	72 646	74 028	75 407	76 788			
FS-5	48 702	49 971	51 240	52 509	53 780	55 048	56 317	57 586	58 857	60 124	61 394	62 663	63 933		
FS-4	39 941	41 051	42 163	43 272	44 384	45 494	46 607	47 715	48 828	49 938	51 050	52 159	53 271	54 381	55 493
FS-3	32 285	33 337	34 416	35 483	36 550	37 615	38 737	39 828	40 934	42 055	43 162	44 322	45 483	46 644	47 804
FS-2	28 329	29 247	30 164	31 084	32 000	32 930	33 889	34 835	35 794	36 750	38 667	39 624			
FS-1	25 143	25 846	26 545	27 250	28 060	28 882	29 691	30 515	31 325	32 135					

ANNEX II

Changes in the pension adjustment system

D. COST-OF-LIVING DIFFERENTIAL FACTORS

Replace paragraph 6 (b) (v) with the following text:

"(v) The applicable cost-of-living differential factor is finally derived from the following tables, the result being interpolated, when necessary, between the factors applicable to the next higher and the next lower ratio in the applicable table:

"Benefits based on separation or death in service before 1 July 1995 and other benefits derived therefrom

Ratio of midpoint net salaries	Cost-of-living differential factor (percentage)
Less than 122	0
122	3
128	7
134	12
141	17
148	22
155	28
162	34
171	40
180 or more	46

"Benefits based on separation or death in service on or after 1 July 1995 and other benefits derived therefrom

Ratio of midpoint net salaries	Cost-of-living differential factor (percentage)
Less than 105	0
105	3
110	8
116	14
122	19
128	25
134	31
141	38
148	45
155	52
163	60
171	68
180	76
189	85
198	94
208 or more	104"

E. SPECIAL ADJUSTMENT FOR SMALL PENSIONS

Replace paragraph 7 with the following text:

"7. Whenever the standard annual rate of a retirement or disability benefit under the Fund's Regulations, before any commutation, is less than the highest dollar amount in the applicable table below, the benefit shall be subject to a special adjustment as follows:

"Annual amount of pension (United States dollars)	Special adjustment (Percentage)
Separations before 1 April 1993	
4 000	0
3 800	3
3 600	7
3 400	12
3 200	17
3 000	22
2 800	28
2 600	34
2 400	40
2 200 or less	46
Separations on or after 1 April 1993 up until 1 July 1995	
6 500	0
6 250	3
6 000	6
5 750	9
5 500	12
5 250	15
5 000	18
4 750	21
4 500	25
4 250	28
4 000	31
3 750	34
3 500	37
3 250	40
3 000	43
2 750 or less	46

"Annual amount of pension (United States dollars)	Special adjustment (Percentage)
Separations on or after 1 July 1995	
6 500	0
6 250	3
6 000	7
5 750	12
5 500	17
5 250	22
5 000	28
4 750	34
4 500	40
4 250	52
4 000	60
3 750	68
3 500	76
3 250	85
3 000	94
2 750 or less	104."

I. PAYMENT OF THE BENEFIT

Replace paragraph 23 with the following text:

"23. Where a beneficiary resides in a country other than the United States, the determination of the amount of the periodic benefit payable in a given month is as follows:

The dollar amount, as initially determined under subparagraph 5 (a) above and then adjusted under section H above, is converted to the local currency equivalent by using the exchange rate in effect for the month preceding the calendar quarter of that payment. The resultant amount is compared to the local currency amount, as initially determined under subparagraph 5 (b) above and then adjusted under section H above. Except as provided in paragraph 25 below, the beneficiary is entitled, until the next quarter, to the greater of the local currency amount or the local currency equivalent of the dollar amount, subject to a maximum of: (a) 120 per cent of the local currency amount with respect to benefits payable on account of separations or deaths in service before 1 July 1995 and other benefits derived therefrom; (b) 110 per cent of the local currency amount with respect to benefits payable on account of separation or death in service on or after 1 July 1995 and other benefits derived therefrom."

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FIFTH COMMITTEE
Agenda item 114

UNITED NATIONS COMMON SYSTEM

Draft resolution submitted by the Chairman following informal consultations

United Nations common system: report of the International Civil Service Commission

The General Assembly,

Having considered the twentieth annual report of the International Civil Service Commission 1/ and other related reports, 2/

Reaffirming its commitment to a single unified United Nations common system as the cornerstone for the regulation and coordination of the conditions of service of the United Nations common system,

Mindful of the critical role exercised by the Commission in accordance with its Statute in developing common personnel standards, methods and arrangements across the United Nations common system, which are essential for management reforms,

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1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 30 (A/49/30).

2/ A/49/480, A/C.5/49/7, A/C.5/49/10 and A/C.5/49/33.

I

ROLE OF THE COMMISSION

Recalling section I of its resolution 46/191 A of 20 December 1991 and section I.A of its resolution 47/216 of 23 December 1992, in which it urged the governing bodies and the executive heads of all organizations of the common system to ensure that the International Civil Service Commission was invited in its own right to be represented at meetings where proposals pertaining to salaries, allowances, benefits and other conditions of employment were to be discussed,

1. Notes with regret that the International Labour Organization did not consult the International Civil Service Commission before putting forward a proposal on personal promotions;

2. Regrets also the recent decision of the Food and Agriculture Organization of the United Nations, which was not in line with the decision of the International Civil Service Commission, and calls upon all the concerned governing bodies to adhere to their organizations' obligations towards the common system;

3. Reiterates its request to the executive heads of the organizations of the common system to consult with the Commission, as well as the United Nations Joint Staff Pension Board, prior to putting forward to their respective governing bodies proposals relating to conditions of service, in order to avoid action inconsistent with the common system of salaries, allowances and other conditions of service, and to make every effort to enable representatives of the Commission to present the view of that body on such questions to any relevant inter-governmental bodies;

II

STAFF PARTICIPATION IN THE WORK OF THE COMMISSION

Recalling section II of its resolution 43/226 of 21 December 1988, section I.B of its resolution 47/216 and section I of its resolution 48/224 of 23 December 1993, in which it regretted the suspension of the participation of staff bodies in the work of the International Civil Service Commission,

Recalling also section II, paragraph 2, of its resolution 45/241 of 21 December 1990, in which it expressed satisfaction with the establishment of a more active dialogue between the Commission and representatives of organizations and of staff, section I, paragraph 5 of its resolution 46/191 A, in which it took note with appreciation of the improvements that had taken place in the functioning of the Commission, and section I of its resolution 48/224, in which it noted that the changes introduced in the working methods of the Commission had resulted in the full participation of the Coordinating Committee for International Staff Unions and Associations in the work of the Commission,

Noting that the framework for the participation of the representatives of the organizations and staff in the work of the Commission is provided under article 28, paragraph 2, of the Statute of the Commission and elaborated further in its rules of procedure,

Noting also the information contained on this matter in chapter I.E of the report of the Commission,

1. Notes the views expressed by the representatives of Member States in the Fifth Committee on this matter;

2. Notes with concern that the representatives of the Federation of International Civil Servants' Associations has informed it of their intention to recommend suspending participation in the work of the International Civil Service Commission;

3. Notes further the concerns expressed by the Coordinating Committee for Independent Staff Unions and Associates in respect of the working methods of the Commission;

4. Endorses the decision of the Commission to consider, at its next session, all questions raised by the Coordinating Committee for Independent Staff Unions and Associations and the Federation of International Civil Servants' Associations at the fortieth session of the Commission, and requests the Commission to report thereon to the General Assembly;

5. Requests the staff bodies, the organizations and the Commission to review with all urgency how the consultative process of the Commission can best be furthered and to report thereon to the General Assembly;

III

CONDITIONS OF SERVICE OF THE PROFESSIONAL AND HIGHER CATEGORIES

A. Comparator

Recalling section VI of resolution 46/191 A, in which it invited the International Civil Service Commission to analyse the potential consequences of the Federal Employees Pay Comparability Act of 1990 on the pay levels of the current comparator, the federal civil service of the United States of America, and to provide full details of all the special pay systems which have been introduced by the comparator civil service,

Recalling also section II.C of its resolution 47/216, in which it invited the Commission to complete phase I of its study leading to the identification of the highest paid civil service and to study all aspects of the application of the Noblemaire principle with a view to ensuring the competitiveness of the United Nations common system,

Recalling also section II.G, paragraph 2, of its resolution 47/216, in which it decided to revert to the consideration of the conditions of service, including the question of representation allowances, of assistant secretaries-general and under-secretaries-general and equivalent levels at the earliest possible opportunity,

Acknowledging that the common system must be a competitive employer in order, inter alia, to equip it to make the necessary management reforms,

1. Notes with regret that the International Civil Service Commission has not yet completed the studies on all aspects of the application of the Noblemaire principle and all other related studies;

2. Requests the Commission to proceed with all urgency with its study of all aspects of the application of the Noblemaire principle and all other related studies which are outstanding and to submit final recommendations to the General Assembly at the earliest opportunity;

3. Takes note of the Commission's report in respect of developments pertaining to the comparator's Federal Employees Pay Comparability Act and the comparator's special pay systems;

4. Takes notes also of the Commission's decision to proceed to a phase II study of the national civil services of Germany and Switzerland in the context of determining the highest paid national civil service;

B. Margin considerations

Recalling section IX of its resolution 46/191 A, in which it requested the International Civil Service Commission to include in its work programme a review of the differences between the United Nations and the United States net remuneration at individual grade levels,

Recalling also section II.G of resolution 47/216, in which it invited the Commission to keep under review the structure of the salary scale at all levels of the Professional and higher categories, taking into account, inter alia, the overall level of the margin as established by the General Assembly and the imbalance between the margin levels for different Professional grade levels,

Recalling further section II.B, paragraph 3, of its resolution 48/224, wherein it considered that the Commission should address the imbalance in the United Nations/United States remuneration ratio in the context of overall margin considerations,

1. Takes note of the conclusions of the International Civil Service Commission in paragraph 171 of its report 1/ in respect of the further refinements to margin calculations;

2. Takes note also of the net remuneration margin of 113 for the calendar year 1994;

C. Base/floor salary scale

Recalling section I.H, paragraph 1, of its resolution 44/198 of 21 December 1989, in which it approved the establishment of a floor net salary scale by reference to the corresponding base net salary levels of officials in comparable positions serving at the base city of the comparator civil service,

Recalling also section II.C, paragraph 2, of its resolution 48/224, in which it requested the International Civil Service Commission to review and, if necessary, recommend revised rates of staff assessment consequential upon changes in the base/floor salary scale,

Approves, with effect from 1 March 1995, the revised scale of gross and net salaries for staff in the Professional and higher categories contained in annex I to the present resolution and the consequential amendment to the Staff Regulations of the United Nations as reflected in annex II to the present resolution;

D. Dependency allowances

Recalling section II.F, paragraph 2, of its resolution 47/216, in which it noted that the International Civil Service Commission would review the level of dependency allowances every two years,

Noting the Commission's review of dependency allowances reflecting relevant changes in tax abatement and social legislation at the seven headquarters duty stations since 1991, as contained in paragraphs 182 to 192 of its report, 1/

1. Approves, with effect from 1 January 1995, an increase of 10.26 per cent in the levels of the children's and the secondary dependant's allowances;

2. Notes the updated list of hard currency duty stations for which the allowances are specified in local currency as contained in annex III to the present resolution;

IV

GENERAL SERVICE AND OTHER LOCALLY RECRUITED CATEGORIES

A. General Service salary survey methodology

Recalling section III, paragraph 1, of its resolution 47/216, in which it endorsed the reaffirmation by the International Civil Service Commission of the Flemming principle as the basis for determining the conditions of service of the General Service and related categories,

Noting that the Commission intends to continue its preliminary study of the methodologies for the surveys of the best prevailing conditions of employment at headquarters and non-headquarters duty stations,

1. Requests the International Civil Service Commission to proceed with the current round of surveys at headquarters duty stations as planned on the basis of the current General Service salary survey methodology and urges all parties concerned to participate in the surveys;

2. Endorses the decision of the Commission that a comprehensive review of the application of the methodology should be undertaken upon completion of the current round of surveys at headquarters duty stations;

3. Requests the Commission, in its review of the General Service salary survey methodology, to consult fully with all parties concerned, including the staff representatives;

B. National Professional Officers

Recalling paragraph 69 of its resolution 3176 (XXVIII) of 17 December 1973, in which it invited the organizations of the United Nations system to invigorate the search for innovative and interdisciplinary approaches aiming at the removal of the causes of underdevelopment and at the strengthening of the economic and social structures and the cadres of trained personnel of developing countries for their own development,

Noting that, as a response, a number of organizations had employed National Professional Officers and that, in 1980, the International Civil Service Commission agreed to the employment of such staff under a defined set of conditions, 3/

Noting also that organizations were increasingly resorting to the employment of such staff,

1. Takes note with appreciation of the conclusions reached by the International Civil Service Commission in respect of the employment of National Professional Officers and the revision of the conditions laid down in 1980;

2. Agrees to the revised criteria for the employment of National Professional Officers outlined in annex VI to the report of the Commission; 1/

3. Takes note also of the Commission's intention to review the use of National Professional Officers on a regular periodic basis and requests the Commission to report thereon to the General Assembly;

3/ Official Records of the General Assembly, Thirty-fifth Session, Supplement No. 30 (A/35/30), para. 310.

V

EDUCATION GRANT

Recalling section IV, paragraph 1, of its resolution 47/216, in which it endorsed the revised methodology for the determination of the education grant,

Approves increases in the maximum reimbursement levels in seven currency areas as well as other adjustments to the management of the reimbursement of expenses under the education grant, as recommended by the International Civil Service Commission in paragraph 273 of its report; 1/

VI

HAZARD PAY

Commending the dedication of increasing numbers of staff of the United Nations common system who are required to work in dangerous conditions,

1. Takes note of the decisions of the International Civil Service Commission in respect of hazard pay as contained in paragraphs 288 to 291 of its report; 1/

2. Requests the Commission to reconsider its decision to link hazard pay to the base/floor salary scale for internationally recruited staff and its decision on the level of hazard pay and to propose alternative approaches to hazard pay and to report thereon to the General Assembly at its fifty-first session;

VII

PERFORMANCE MANAGEMENT

Recalling section I.F of its resolution 44/198 and section VIII of resolution 46/191 A, in which it invited the Commission to pursue its review of merit systems and performance appraisal in the common system as a vehicle for enhancing productivity and cost-effectiveness,

Recalling also section VII of its resolution 47/216, in which it urged the International Civil Service Commission to give attention in its work programme to measures designed to promote sound personnel management in the international public service,

Recalling further section I.V, paragraph 2, of its resolution 48/224, in which it urged the Commission to devote further attention to personnel management issues,

1. Welcomes the review of performance management undertaken by the International Civil Service Commission as contained in chapter VII of its report and the elaboration of principles and guidelines for performance appraisal and

management and for the recognition of different levels of performance outlined in annex VIII to its report; 1/

2. Reaffirms the key importance of performance appraisal and management to enhanced organizational effectiveness;

3. Takes note with interest of the conclusions and recommendations of the Commission in this regard and commends them to the organizations of the common system in the development of their policies and programmes in this area;

4. Urges the organizations of the common system that have not already done so to give high priority to the development of viable performance management programmes, including performance appraisal systems in the broader context of personnel reform;

VIII

SPOUSE EMPLOYMENT

Recalling the recommendation of the International Civil Service Commission in 1988, 4/ which it reaffirmed in 1992, 5/ that organizations that had not already done so should amend their staff rules to permit the employment of spouses,

Encourages all organizations of the common system to allow spouses the opportunity to compete for positions within the organizations, bearing in mind the necessity to ensure that preference is not given by virtue of the relationship to a staff member;

IX

APPOINTMENTS OF LIMITED DURATION

Recalling its request to the International Civil Service Commission in June 1994 to provide views on the proposal by the United Nations to develop arrangements for contracts of limited duration,

Notes the preliminary conclusions of the International Civil Service Commission contained in paragraphs 366 and 367 of its report, 1/ and requests the Commission to report its findings on the arrangements for contracts of limited duration to the General Assembly upon completion of its study;

4/ Ibid., Forty-third Session, Supplement No. 30 (A/43/30), para. 91 (d).

5/ Ibid., Forty-seventh Session, Supplement No. 30 (A/47/30), para. 296 (h).

X

DECISIONS OF ADMINISTRATIVE TRIBUNALS

Recalling section VI, paragraph 7, of its resolution 48/224, in which it requested the Secretary-General, in consultation with the executive heads of the organizations of the common system, to examine the feasibility of amending the Statute of the International Civil Service Commission and/or the relationship agreements with a view to ensuring a coordinated response in all appeals involving the conditions of service of staff of the common system and introducing arrangements to enable the Commission to intervene in appeals before the United Nations Administrative Tribunal and the Administrative Tribunal of the International Labour Organization involving decisions or recommendations of the Commission on any other common system issues,

1. Takes note of the report of the Secretary-General on decisions of administrative tribunals; 6/

2. Requests the Secretary-General to consult the United Nations Administrative Tribunal with a view to introducing an amendment to its rules as follows:

> "If, in any proceeding, it appears that the judgement of the Tribunal may affect a rule, decision or scale of emoluments or contributions of the common system of staff administration, the Executive Secretary of the Tribunal shall promptly inform the Executive Secretary of the International Civil Service Commission and enquire whether the Commission wishes to participate in the proceeding. If the Commission indicates its wish to do so, it shall be provided with copies of all the pleadings and shall be permitted to comment thereon, and also to participate in any oral proceedings.";

3. Requests the Director-General of the International Labour Organization to consult its Administrative Tribunal with a view to introducing an amendment to its rules as follows:

> "If, in any proceeding, it appears that the judgement of the Tribunal may affect a rule, decision or scale of emoluments or contributions of the common system of staff administration, the Registrar of the Tribunal shall promptly inform the Executive Secretary of the International Civil Service Commission and inquire whether the Commission wishes to participate in the proceeding. If the Commission indicates its wish to do so, it shall be provided with copies of all the pleadings and shall be permitted to comment thereon, and also to participate in any oral proceedings."

6/ A/49/480.

ANNEX I

Gross base salaries

PROPOSED BASE/FLOOR SALARY SCALE FOR THE PROFESSIONAL AND HIGHER CATEGORIES: ANNUAL GROSS SALARIES AND NET EQUIVALENTS AFTER APPLICATION OF STAFF ASSESSMENT a/

(United States dollars)

Level	STEPS														
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
USG															
Gross	145 236														
Net (D)	93 735														
(S)	84 232														
ASG															
Gross	131 617														
Net (D)	85 972														
(S)	77 763														
D-2															
Gross	107 062	109 482	111 934	114 394	116 855	119 317									
Net (D)	71 946	73 349	74 752	76 154	77 558	78 961									
(S)	66 026	67 236	68 414	69 582	70 751	71 921									
D-1															
Gross	94 299	96 371	98 442	100 510	102 581	104 653	106 724	108 795	110 880						
Net (D)	64 544	65 745	66 946	68 146	69 347	70 549	71 750	72 951	74 152						
(S)	59 645	60 680	61 716	62 750	63 786	64 821	65 857	66 893	67 913						
P-5															
Gross	82 807	84 650	86 492	88 335	90 181	92 053	93 927	95 802	97 674	99 548	101 423	103 295	105 170		
Net (D)	57 806	58 893	59 981	61 068	62 155	63 241	64 328	65 415	66 501	67 588	68 675	69 761	70 848		
(S)	53 611	54 606	55 601	56 596	57 585	58 522	59 459	60 396	61 332	62 269	63 206	64 143	65 080		
P-4															
Gross	67 706	69 475	71 240	73 005	74 774	76 565	78 362	80 159	81 955	83 751	85 546	87 346	89 141	90 954	92 782
Net (D)	48 824	49 885	50 944	52 003	53 064	54 123	55 183	56 244	57 304	58 363	59 422	60 484	61 543	62 603	63 664
(S)	45 413	46 378	47 342	48 306	49 271	50 240	51 210	52 181	53 151	54 120	55 090	56 062	57 031	57 972	58 886
P-3															
Gross	54 837	56 463	58 097	59 727	61 361	62 993	64 624	66 279	67 938	69 599	71 258	72 917	74 576	76 256	77 945
Net (D)	40 997	41 993	42 989	43 983	44 980	45 975	46 971	47 967	48 963	49 959	50 955	51 950	52 946	53 941	54 938
(S)	38 291	39 197	40 104	41 009	41 915	42 821	43 727	44 633	45 539	46 446	47 352	48 258	49 164	50 073	50 985
P-2															
Gross	43 754	45 131	46 543	47 957	49 369	50 783	52 197	53 609	55 026	56 485	57 943	59 405			
Net (D)	33 990	34 882	35 772	36 663	37 553	38 443	39 334	40 224	41 116	42 006	42 895	43 787			
(S)	31 914	32 730	33 539	34 349	35 158	35 969	36 779	37 588	38 399	39 209	40 018	40 830			
P-1															
Gross	32 951	34 212	35 492	36 809	38 125	39 440	40 760	42 075	43 391	44 708					
Net (D)	26 907	27 764	28 620	29 476	30 331	31 186	32 044	32 899	33 754	34 610					
(S)	25 412	26 208	26 997	27 781	28 564	29 347	30 132	30 915	31 698	32 481					

a/ Excluding post adjustment amounts, if applicable.

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ANNEX II

Amendments to the Staff Regulations of the United Nations

Regulation 3.3

Replace the second table in paragraph (b) (i) by the following table:

Total assessable payments (United States dollars)	Staff member rates used in conjunction with gross base salaries	
	Staff member with a dependent spouse or a dependent child	Staff member with neither a dependent spouse nor a dependent child
First $15 000 per year	9.0	12.4
Next $ 5 000 per year	21.0	26.9
Next $ 5 000 per year	25.0	30.3
Next $ 5 000 per year	29.0	34.6
Next $ 5 000 per year	32.0	36.9
Next $10 000 per year	35.0	40.5
Next $10 000 per year	37.0	42.7
Next $10 000 per year	39.0	44.5
Next $10 000 per year	40.0	45.4
Next $15 000 per year	41.0	46.0
Next $20 000 per year	42.0	50.0
Remaining assessable payments	43.0	52.5

Annex III

Amounts of children's and secondary dependant's allowance

(Local currency)

Country	Currency	Children's allowance	Secondary dependant's allowance
Austria	Schilling	22 834	8 435
Belgium	Belgium franc	56 721	18 140
Denmark	Danish krone	10 661	3 082
France	French franc	8 195	2 719
French Guiana	French franc	8 195	2 179
Germany	Deutsche mark	3 278	1 176
Ireland	Irish pound	925	303
Japan	Yen	322 196	146 370
Luxembourg	Luxembourg franc	56 721	18 110
Monaco	French franc	8 195	2 719
Netherlands	Netherlands guilder	3 614	1 231
Switzerland	Swiss franc	2 718	1 211
United States of America and the rest of the world a/	United States dollar	1 400	500

a/ As a result of a review of currencies this will also include, as of 1 January 1995, Finland, Italy, Norway, Spain, Sweden, the United Kingdom of Great Britain and Northern Ireland and Communauté financière africaine franc countries.

UNITED
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General Assembly

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Forty-ninth session
FIFTH COMMITTEE
Agenda item 113 (b)

HUMAN RESOURCES MANAGEMENT: COMPOSITION OF THE SECRETARIAT

List of staff of the United Nations Secretariat

Report of the Secretary-General

The Secretary-General has the honour to submit herewith, for the information of the General Assembly, a list of the staff of the United Nations Secretariat (ST/ADM/R.27) 1/ showing, by office, department and organizational element, the name, functional title, nationality and grade of all staff members holding an appointment of one year or more as at 30 September 1994.

1/ Issued in limited quantity only.

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Forty-ninth session
FIFTH COMMITTEE
Agenda item 122

FINANCING OF THE UNITED NATIONS PROTECTION FORCE

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Protection Force 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Noting with concern the comments of the Advisory Committee, contained in paragraphs 41 and 42 of its report, 2/ regarding the use of international contractual personnel in the United Nations Protection Force, and noting the additional information provided by the representatives of the Secretary-General on this subject,

Recalling Security Council resolutions 727 (1992) of 8 January 1992 and 740 (1992) of 7 February 1992, in which the Council endorsed the sending of a group of military liaison officers to Yugoslavia to promote maintenance of the cease-fire,

Recalling also Security Council resolution 743 (1992) of 21 February 1992, by which the Council established the United Nations Protection Force, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 947 (1994) of 30 September 1994,

Recalling further its resolution 46/233 of 19 March 1992 on the financing of the Force and the subsequent resolutions and decisions, the latest of which

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1/ A/49/540 and Add.1.

2/ A/49/753.

were resolutions 48/238 A of 24 March 1994 and 48/238 B of 29 July 1994 and decisions 48/470 A of 23 December 1993, 48/470 B of 9 March 1994, 48/470 C of 14 April 1994 and 49/413 of 8 December 1994,

Reaffirming that the costs of the Force are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Force by certain Governments,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Regrets that, owing to the late submission of relevant reports, it found itself obliged to give commitment authority without assessment for one month ending 31 December 1994 in order to respond to the operational requirements of the United Nations Protection Force;

2. Takes note of the status of contributions to the Force as at __ December 1994, including the contributions outstanding in the amount of _____ United States dollars, and urges all Member States concerned to make every possible effort to ensure the payment of their outstanding assessed contributions;

3. Expresses concern about the financial situation with regard to peace-keeping activities, particularly as regards the reimbursement of troop contributors, due to overdue payments by Member States of their assessments, particularly Member States in arrears;

4. Urges all Member States to make every possible effort to ensure the payment of their assessed contributions to the Force promptly and in full;

5. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, 2/ subject to the provisions of the present resolution;

6. Also endorses the recommendation of the Advisory Committee contained in paragraph 42 of its report 2/ regarding the use of international contractual personnel in the Force, pending a further examination by the General Assembly of this issue, and on the understanding that the recommendation will be applied with the necessary flexibility to ensure that operational requirements are met;

7. Notes that the thorough and independent investigation and evaluation of the use of international contractual personnel in the Force called for by the Advisory Committee in paragraph 72 of its report 3/ is currently being conducted by the Office of Internal Oversight Services, and requests that the results of this study be submitted to the General Assembly in order to enable it to take a decision on this issue at its resumed forty-ninth session;

8. Requests the Secretary-General to entrust the Office of Internal Oversight Services to undertake an independent and thorough review of the management structure in the civilian staff component of the Force and to report thereon to the General Assembly before the end of its resumed forty-ninth session;

9. Requests the Secretary-General to review the policy governing the personal use of United Nations vehicles in peace-keeping operations with a view to ensuring tighter control of such use and speedy reimbursement to the United Nations where applicable, and to report thereon to the General Assembly at its fiftieth session;

10. Also requests the Secretary-General to strengthen the control, monitoring and reporting procedures within the Force in order to allow increased delegation of financial authority from the Chief Administrative Officer to the sector administrative officers;

11. Further requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

12. Decides to appropriate to the Special Account referred to in General Assembly resolution 46/233 a total amount of 927,779,200 United States dollars gross (921,963,600 dollars net) for the operation of the Force for the period from 1 October 1994 to 31 March 1995, inclusive of the amount of 280 million dollars gross (277,557,600 dollars net) authorized for the period from 1 October to 30 November 1994 under the provisions of Assembly resolution 48/238 B and the amount of 140 million dollars gross (138,778,800 dollars net) authorized for the period from 1 to 31 December 1994 by the Assembly in its decision 49/413;

13. Decides also, as an ad hoc arrangement, and taking into account the amount of $280 million gross (277,557,600 dollars net) already apportioned in accordance with General Assembly resolution 48/238 B, to apportion the additional amount of 647,779,200 dollars gross (644,406,000 dollars net) for the period from 1 October 1994 to 31 March 1995 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its

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3/ A/49/664.

resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, the scale of assessments for the year 1994 4/ to be applied against a portion thereof, that is, 327,448,826 dollars gross (325,743,692 dollars net), which is the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the scale of assessments for the year 1995 5/ to be applied against the balance, that is, 320,330,374 dollars gross (318,662,308 dollars net), for the period from 1 January to 31 March 1995, inclusive;

14. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the Tax Equalization Fund of the estimated additional staff assessment income of 3,373,200 dollars approved for the Force for the period from 1 October 1994 to 31 March 1995, inclusive, 1,705,134 dollars being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is, 1,668,066 dollars, pertaining to the period from 1 January to 31 March 1995, inclusive;

15. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the unencumbered balance of 4,942,780 dollars gross (4,452,380 dollars net) in respect of the period from 1 April 1993 to 31 March 1994;

16. Decides also, with regard to the period beyond 31 March 1995, to authorize the Secretary-General to enter into commitments at a monthly rate not to exceed 134,731,500 dollars gross (133,702,200 dollars net) for the three-month period from 1 April to 30 June 1995 in connection with the maintenance of the Force, the amount of 404,194,500 dollars gross (401,106,600 dollars net) to be assessed, in accordance with the scheme set out in the present resolution, subject to the decision of the Security Council to extend the mandate of the Force beyond 31 March 1995 and with the prior concurrence of the Advisory Committee as to the exact amount to be committed;

17. Requests the Secretary-General, by 15 May 1995 at the latest, to prepare as an exceptional measure, and with a view to facilitating the budgetary review process for the Force, budget proposals for the periods from 1 April to 30 June 1995 and from 1 July to 31 December 1995;

18. Also requests the Secretary-General to submit to the General Assembly, in the context of the proposals mentioned in paragraph 17, a performance report for the period ending 31 December 1994 and such performance data as are available for the further period ending 31 March 1995;

19. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be

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4/ See resolutions 46/221 A and 48/223 A and decision 47/456.

5/ See resolution 49/___.

administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991.

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Forty-ninth session
FIFTH COMMITTEE
Agenda item 125

FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Peace-keeping Force in Cyprus 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolutions 186 (1964) of 4 March 1964, by which the Council established the United Nations Peace-keeping Force in Cyprus, and resolution 927 (1994) of 15 June 1994, by which the Council further renewed the mandate of the Force until 31 December 1994,

Recalling also its resolution 48/244 of 5 April 1994 on the financing of the Force,

Reaffirming that the costs of the Force that are not covered by voluntary contributions are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

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1/ A/49/590.

2/ A/49/781.

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Force by certain Governments,

Expressing its appreciation also to all those Member and Observer States who have made voluntary contributions to the Special Account established for the financing of the Force for the period prior to 16 June 1993,

Noting that voluntary contributions were insufficient to cover all of the costs of the Force, including those incurred by troop-contributing Governments prior to 16 June 1993, and regretting the absence of an adequate response to appeals for voluntary contributions, including that contained in the letter dated 17 May 1994 from the Secretary-General to all Member States, 3/

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Notes the status of contributions to the United Nations Peace-keeping Force in Cyprus as at 14 December 1994, including the contributions outstanding in the amounts of 8,227,668 United States dollars for the Force, and urges all Member States concerned to make every possible effort to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, particularly as regards the reimbursement of troop contributors, due to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Force promptly and in full;

4. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

5. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

6. Decides to appropriate to the Special Account for the United Nations Peace-keeping Force in Cyprus the amount of 11,950,000 dollars gross (11,507,700 dollars net), authorized and apportioned by the General Assembly in paragraph 16

3/ S/1994/647.

of its resolution 48/244, for the maintenance of the Force for the period from 16 June to 31 December 1994;

7. Decides also to appropriate to the Special Account of the United Nations Peace-keeping Force in Cyprus the amount of 21,916,600 dollars gross (21,503,300 dollars net) for the period from 1 January to 30 June 1995, inclusive of the one-third share of the cost of the Force to be met through voluntary contributions from the Government of Cyprus and the annual pledge of 6.5 million dollars of the Government of Greece, subject to the decision of the Security Council to extend the mandate of the Force beyond 31 December 1994;

8. Decides further, as an ad hoc arrangement, to apportion the amount of 11,316,600 dollars gross (10,903,300 dollars net) among Member States for the period from 1 January to 30 June 1995, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1995, 1996 and 1997, 4/ subject to the decision of the Security Council to extend the mandate of the Force beyond 31 December 1994 and the mandate periods to be decided upon by the Council;

9. Decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 8 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 413,300 dollars approved for the Force for the period from 1 January to 30 June 1995;

10. Decides also that there shall be set off against the apportionment of Member States, as provided for in paragraph 8 above, their respective share in the unencumbered balances of 1,422,400 dollars gross (1,349,600 dollars net) in respect of the Force for the period from 16 December 1993 to 15 June 1994 and 249,900 dollars gross (190,900 dollars net) for the period from 16 June to 31 December 1994;

11. Decides further to appropriate to the Special Account of the United Nations Peace-keeping Force in Cyprus the amount of 43,472,300 dollars gross (42,645,700 dollars net) for the period from 1 July 1995 to 30 June 1996, inclusive of the one-third share of the cost of the Force to be met through voluntary contributions from the Government of Cyprus and the annual pledge of 6.5 million dollars of the Government of Greece, subject to the decision of the Security Council to extend the mandate of the Force beyond 30 June 1995, and the mandate periods to be decided upon by the Council;

12. Decides, as an ad hoc arrangement, to apportion the amount of 22,481,500 dollars gross (21,654,900 dollars net) among Member States for the period from 1 July 1995 to 30 June 1996, in accordance with the scheme set out

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4/ See resolution 49/___.

in the present resolution, subject to the decision of the Security Council to extend the mandate of the Force beyond 30 June 1995, and the mandate periods to be decided upon by the Council;

13. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 12 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 826,600 dollars approved for the Force for the period from 1 July 1995 to 30 June 1996;

14. Requests the Secretary-General to submit to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, by April 1995, a financial performance report for the Force for the period from 16 June to 31 December 1994;

15. Decides to continue to maintain as separate the account established prior to 16 June 1993 for the United Nations Peace-keeping Force in Cyprus, invites Member States to make voluntary contributions to that account, and requests the Secretary-General to continue his efforts in appealing for voluntary contributions to the account;

16. Takes note of the proposals of the Secretary-General contained in paragraphs 25 and 29 (d) of his report 1/ for dealing with the problem of the outstanding balance due to the troop contributors for the period prior to 16 June 1993, and urges all Member States to consider making voluntary contributions to the Special Account established for this purpose;

17. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

18. Decides to include in the provisional agenda of its fiftieth session the item entitled "Financing of the United Nations Peace-keeping Force in Cyprus".

UNITED
NATIONS

A

General Assembly

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21 December 1994

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Forty-ninth session
FIFTH COMMITTEE
Agenda item 117

FINANCING OF THE UNITED NATIONS ANGOLA VERIFICATION MISSION

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Angola Verification Mission, 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 626 (1988) of 20 December 1988, by which the Council established the United Nations Angola Verification Mission, Council resolution 696 (1991) of 30 May 1991, by which the Council decided to entrust a new mandate to the United Nations Angola Verification Mission (thenceforth called the United Nations Angola Verification Mission II), and its subsequent resolutions, the latest of which was resolution 966 (1994) of 8 December 1994,

Recalling also its resolution 43/231 of 16 February 1989 on the financing of the Verification Mission, and its subsequent resolutions and decisions, the latest of which was resolution 48/241 of 5 April 1994,

Reaffirming that the costs of the Verification Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

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1/ A/49/433 and Corr.1.

2/ A/49/788.

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Verification Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Verification Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Angola Verification Mission as at 21 December 1994, including the contributions outstanding in the amount of 13,458,533 United States dollars, and urges all Member States concerned to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, owing to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Verification Mission promptly and in full;

4. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, 2/ subject to the provisions of the present resolution;

5. Approves, on an exceptional basis, the special arrangements for the Verification Mission with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

6. Decides to appropriate to the Special Account for the United Nations Angola Verification Mission the amount of 8,986,700 United States dollars gross (8,591,200 dollars net), inclusive of 8,394,800 dollars gross (7,988,000 dollars net) already authorized and assessed under the terms of General Assembly resolution 48/241, for the maintenance of the Verification Mission for the period from 1 June to 30 September 1994;

7. Decides also, as an ad hoc arrangement, and taking into account the amount of 8,394,800 dollars gross (7,988,000 dollars net) already apportioned in accordance with Assembly resolution 48/241, to apportion the additional amount of 591,900 dollars gross (603,200 dollars net) for the period from 1 June to 30 September 1994 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out in Assembly resolutions 46/221 A of 20 December 1991 and 48/223 A of 23 December 1993 and decision 47/456 of 23 December 1992;

8. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, the apportionment among Member States, as provided for in paragraph 7 above, shall take into consideration the decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 11,300 dollars approved for the period from 1 June to 30 September 1994, inclusive;

9. Decides to appropriate to the Special Account the amount of 4,112,400 dollars gross (3,872,400 dollars net), authorized with the prior concurrence of the Advisory Committee under the terms of General Assembly resolution 48/229 of 23 December 1993, for the maintenance of the Verification Mission for the period from 1 October to 8 December 1994;

10. Decides also, as an ad hoc arrangement, to apportion the amount of 4,112,400 dollars gross (3,872,400 dollars net) for the period from 1 October to 8 December 1994 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232, as adjusted by the Assembly in its resolutions 44/192 B, 45/269, 46/198 A and 47/218 A and its decision 48/472 A, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out in Assembly resolutions 46/221 A and 48/223 A and decision 47/456;

11. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 10 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 240,000 dollars approved for the period from 1 October to 8 December 1994;

12. Decides to appropriate to the Special Account the amount of 7,732,400 dollars gross (7,422,900 dollars net), authorized with the prior concurrence of the Advisory Committee under the terms of General Assembly resolution 48/229, for the maintenance of the Verification Mission for the period from 9 December 1994 to 8 February 1995;

13. Decides also, as an ad hoc arrangement, to apportion the amount of 7,732,400 dollars gross (7,422,900 dollars net) for the period from 9 December 1994 to 8 February 1995 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly

resolution 43/232, as adjusted by the Assembly in its resolutions 44/192 B, 45/269, 46/198 A and 47/218 A and its decision 48/472 A, the scale of assessments for the year 1994 3/ to be applied against a portion thereof, that is, 2,868,471 dollars gross (2,753,656 dollars net), which is the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the scale of assessments for the year 1995 4/ to be applied against the balance, that is, 4,863,929 dollars gross (4,669,244 dollars net), for the period from 1 January to 8 February 1995, inclusive;

14. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 309,500 dollars approved for the period from 9 December 1994 to 8 February 1995, inclusive; 114,815 dollars, being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is, 194,685 dollars, for the period from 1 January to 8 February 1995, inclusive;

15. Decides, with regard to the period beyond 8 February 1995, to authorize the Secretary-General to enter into commitments at a rate not to exceed 3,500,000 dollars gross (3,300,000 dollars net) per month for the three-month period from 9 February to 8 May 1995 in connection with the maintenance of the Verification Mission, the amount of 10,500,000 dollars gross (9,900,000 dollars net) to be assessed, in accordance with the scheme set out in the present resolution, subject to the decision of the Security Council to extend the mandate of the Mission beyond 8 February 1995 and with the prior concurrence of the Advisory Committee as to the exact amount to be committed;

16. Invites voluntary contributions to the Verification Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

17. Requests the Secretary-General to take all necessary action to ensure that the Verification Mission is administered with a maximum of efficiency and economy;

18. Decides to include in the provisional agenda of its fiftieth session the item entitled "Financing of the United Nations Angola Verification Mission".

3/ See resolutions 46/221 A and 48/223 A and decision 47/456.

4/ See resolution 49/___.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the 12-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the 12-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefore shall be surrendered.

UNITED
NATIONS

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General Assembly

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A/C.5/49/L.12
21 December 1994

ORIGINAL: ENGLISH

Forty-ninth session
FIFTH COMMITTEE
Agenda item 128

FINANCING OF THE UNITED NATIONS MISSION IN HAITI

Draft decision submitted by the Chairman

The General Assembly, recalling its resolution 48/246 of 5 April 1994 and pending its review of the report of the Secretary-General on the financing of the United Nations Mission in Haiti 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions,

(a) Decides, on an exceptional basis, to authorize the Secretary-General to enter into commitments for the maintenance of the Mission in Haiti:

(i) For the period from 1 August to 31 December 1994, the amount of 1,347,000 United States dollars gross (1,217,900 dollars net), authorized by the Advisory Committee on Administrative and Budgetary Questions in accordance with General Assembly resolution 48/229 of 23 December 1993;

(ii) For the period from 1 December 1994 to 28 February 1995, up to the amount of 9,509,300 dollars gross (9,063,400 dollars net), authorized by the Advisory Committee in accordance with resolution 48/229, subject to the extension of the mandate for the month of February 1995 by the Security Council;

(b) Decides also, as an ad hoc arrangement, to apportion the amount of 1,347,000 dollars gross (1,217,900 dollars net), for the period from 1 August to 31 December 1994, among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and

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1/ A/49/318 and Add.1 and Corr.1.

47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out in Assembly resolutions 46/221 A of 20 December 1991 and 48/223 A of 23 December 1993 and Assembly decision 47/456 of 23 December 1992;

(c) Decides further, as an ad hoc arrangement, to apportion the amount of 9,509,300 dollars gross (9,063,400 dollars net), for the period from 1 December 1994 to 28 February 1995, among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, the scale of assessments for the year 1994 2/ to be applied against a portion thereof, that is, 4,046,400 dollars gross (4,034,700 dollars net), which is the amount pertaining to the period ending 31 December 1994, and the scale of assessments for the year 1995 3/ to be applied against the balance, that is, 5,462,900 dollars gross (5,028,700 dollars net), for the period from 1 January to 28 February 1995, inclusive;

(d) Decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in subparagraph (b) above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 129,100 dollars approved for the Mission for the period from 1 August to 31 December 1994, inclusive;

(e) Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in subparagraph (c) above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 445,900 dollars approved for the Mission for the period from 1 December 1994 to 28 February 1995, inclusive, 11,700 dollars being the amount pertaining to the period ending 31 December 1994, and the balance, that is, 434,200 dollars, for the period from 1 January to 28 February 1995, inclusive.

2/ See resolutions 46/221 A and 48/223 A and decision 47/456.

3/ See resolution 49/___.

UNITED
NATIONS

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General Assembly

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LIMITED

A/C.5/49/L.12/Rev.1
22 December 1994

ORIGINAL: ENGLISH

Forty-ninth session
FIFTH COMMITTEE
Agenda item 128

FINANCING OF THE UNITED NATIONS MISSION IN HAITI

Revised draft decision submitted by the Chairman

The General Assembly, recalling its resolution 48/246 of 5 April 1994 and pending its review of the report of the Secretary-General on the financing of the United Nations Mission in Haiti 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions:

(a) Takes note of the amount of 1,347,000 United States dollars gross (1,217,900 dollars net) for the period from 1 August to 31 December 1994 and the amount of 9,509,300 dollars gross (9,063,400 dollars net) for the period from 1 December 1994 to 28 February 1995 already authorized by the Advisory Committee on Administrative and Budgetary Questions in accordance with General Assembly resolution 48/229 of 23 December 1993, subject to the extension by the Security Council of the mandate of the United Nations Mission in Haiti for the month of February 1995;

(b) Decides, as an ad hoc arrangement, to apportion the amount of 2,036,770 dollars gross (1,844,100 dollars net) for the period from 1 August 1994 to 31 January 1995 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, the scale of assessments for the year 1994 2/ to be applied against a portion thereof, that is, 1,693,560 dollars gross (1,533,409 dollars net), which is the amount pertaining on a pro rata basis to the period ending

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1/ A/49/318 and Add.1 and Corr.1.

2/ See resolutions 46/221 A and 48/223 A and decision 47/456.

31 December 1994, and the scale of assessments for the year 1995 3/ to be applied against the balance, that is, 343,140 dollars gross (310,691 dollars net), for the period from 1 to 31 January 1995, inclusive;

(c) Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in subparagraph (b) above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 192,600 dollars approved for the period from 1 August 1994 to 31 January 1995, inclusive, 160,151 dollars, being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is, 32,449 dollars, for the period from 1 to 31 January 1995, inclusive.

3/ See resolution 49/__.

UNITED
NATIONS

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General Assembly

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A/C.5/49/L.13
17 December 1994

ORIGINAL: ENGLISH

Forty-ninth session
FIFTH COMMITTEE
Agenda item 126

FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN GEORGIA

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in Georgia 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 854 (1993) of 6 August 1993, by which the Council approved the deployment of an advance team of up to ten United Nations military observers for a period of three months and the incorporation of the advance team into a United Nations observer mission if such a mission was formally established by the Council,

Recalling also Security Council resolution 858 (1993) of 24 August 1993, by which the Council decided to establish the United Nations Observer Mission in Georgia, and the subsequent resolutions by which the Council extended the mandate of the Observer Mission, the most recent of which was resolution 937 (1994) of 21 July 1994,

Recalling its decisions 48/475 A of 23 December 1993 and 48/475 B of 5 April 1994 and resolution 48/256 of 26 May 1994 on the financing of the Observer Mission,

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1/ A/49/429 and Add.1 and 2.

2/ A/49/766.

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Observer Mission in Georgia as at ___ December 1994, including the contributions outstanding in the amount of _____ United States dollars, and urges all Member States concerned to make every possible effort to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, due to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Urges all Member States to make every possible effort to ensure the payment of their assessed contributions to the Observer Mission promptly and in full;

4. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

5. Requests the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with a maximum of efficiency and economy;

6. Decides to appropriate to the Special Account for the United Nations Observer Mission in Georgia a total amount of 8,847,700 United States dollars gross (8,547,000 dollars net) for the period from 1 July 1994 to 13 January 1995, inclusive of the amount of 1,336,800 dollars gross (1,252,000 dollars net) authorized and apportioned with the prior concurrence of the Advisory Committee under the terms of paragraph 15 of General Assembly resolution 48/256 for the operation of the Observer Mission for the period from 1 to 21 July 1994, the amount of 1,265,000 dollars gross (1,264,500 dollars net) authorized by the Advisory Committee under the terms of General Assembly

resolution 48/229 of 23 December 1993 on unforeseen and extraordinary expenses for the period from 1 to 21 July 1994 and 6,245,900 gross (6,030,500 net) from the amount of 10 million dollars gross (9,767,800 dollars net) authorized by the Advisory Committee under the terms of Assembly resolution 48/229 on unforeseen and extraordinary expenses for the period from 22 July to 6 December 1994;

7. Decides also, as an ad hoc arrangement, and taking into account the amount of 1,336,800 dollars gross (1,252,000 dollars net) already apportioned in accordance with General Assembly resolution 48/256, to apportion the additional amount of 7,510,900 United States dollars gross (7,295,000 dollars net) for the period from 1 July 1994 to 13 January 1995 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, the scale of assessments for the year 1994 3/ to be applied against a portion thereof, that is, 7,015,257 dollars gross (6,813,604 dollars net), which is the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the scale of assessments for the year 1995 4/ to be applied against the balance, that is, 495,643 dollars gross (481,396 dollars net), for the period from 1 to 13 January 1995 inclusive;

8. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the Tax Equalization Fund of the estimated additional staff assessment income of 215,900 dollars approved for the Observer Mission for the period from 1 July 1994 to 13 January 1995 inclusive, 201,653 dollars being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is, 14,247 dollars, approved for the period from 1 to 13 January 1995;

9. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the unencumbered balance of 1,142,200 dollars (gross and net) in respect of the period from 7 August 1993 to 31 March 1994;

10. Decides also, with regard to the period beyond 13 January 1995, to authorize the Secretary-General to enter into commitments for a six-month period, at a monthly rate not to exceed 1,720,034 dollars gross (1,617,034 dollars net) in connection with the operation of the Observer Mission, to be assessed in accordance with the scheme set out in the present resolution, subject to the decision of the Security Council to extend the mandate of the Observer Mission beyond 13 January 1995;

3/ See resolutions 46/221 A and 48/223 A and decision 47/456.

4/ See resolution 49/___.

11. Invites voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

12. Decides to include in the provisional agenda of its fiftieth session the item entitled "Financing of the United Nations Observer Mission in Georgia".

UNITED
NATIONS

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General Assembly

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A/C.5/49/L.14
19 December 1994

ORIGINAL: ENGLISH

Forty-ninth session
FIFTH COMMITTEE
Agenda item 104

FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Draft resolution submitted by the Vice-Chairman following informal consultations

A

The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1993 of the United Nations, including the United Nations peace-keeping operations, the International Trade Centre and the United Nations University, 1/ the United Nations Development Programme, 2/ the United Nations Children's Fund, 3/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 4/ the United Nations Institute for Training and Research, 5/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 6/ the Fund of the United Nations

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1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 and corrigendum (A/49/5), vol. I, sects. I and V; vol. II and Corr.1, sects I and V; vol. III, sects. I and V; and vol. IV, sects. I and V.

2/ Ibid., Supplement No. 5A (A/49/5/Add.1).

3/ Ibid., Supplement No. 5B (A/49/5/Add.2).

4/ Ibid., Supplement No. 5C (A/49/5/Add.3).

5/ Ibid., Supplement No. 5D (A/49/5/Add.4).

6/ Ibid., Supplement No. 5E (A/49/5/Add.5).

Environment Programme, 7/ the United Nations Population Fund, 8/ the United Nations Habitat and Human Settlements Foundation, 9/ and the Fund of the United Nations International Drug Control Programme, 10/ the reports and audit opinions of the Board of Auditors, 11/ the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors, 12/ and the report of the Advisory Committee on Administrative and Budgetary Questions, 13/

Taking note of the reports of the Secretary-General on the recovery of misappropriated funds, 14/ and on independent audits and management reviews of activities in the United Nations system, 15/

Noting the steps taken by the executive heads and governing bodies of the United Nations organizations and programmes to give appropriate consideration and attention to the recommendations in earlier audit reports, as commented upon by the Board of Auditors in the annexes to its current reports,

Also taking note of the reports of the Secretary-General and executive heads of United Nations organizations in response to the current recommendations of the Board of Auditors to the General Assembly indicating measures to be taken with appropriate timetables, 16/

7/ Ibid., Supplement No. 5F (A/49/5/Add.6).

8/ Ibid., Supplement No. 5G (A/49/5/Add.7).

9/ Ibid., Supplement No. 5H (A/49/5/Add.8).

10/ Ibid., Supplement No. 5I (A/49/5/Add.9).

11/ Ibid., Supplement 5 and corrigendum (A/49/5), vol. I, sects. II and III; vol. II and Corr.1, sects. II and III; vol. III, sects. II and III; and vol. IV, sects. II and III; ibid., Supplement No. 5A (A/49/5/Add.1), sects. II and III; ibid., Supplement No. 5B (A/49/5/Add.2), sects II and III; ibid., Supplement No. 5C (A/49/5/Add.3), sects. II and III; ibid., Supplement No. 5D (A/49/5/Add.4), sects. II and III; ibid., Supplement No. 5E (A/49/5/Add.5) sects. II and III; ibid., Supplement No. 5F (A/49/5/Add.6), sects. II and III; ibid., Supplement No. 5G (A/49/5/Add.7), sects. II and III; ibid., Supplement No. 5H (A/49/5/Add.8), sects. II and III; and ibid., Supplement No. 5I (A/49/5/Add.9), sects. II and III.

12/ A/49/214, annex.

13/ A/49/547.

14/ A/48/572.

15/ A/48/587.

16/ A/49/348 and Add.1 and 2.

Noting that the Board of Auditors could not obtain adequate assurance about the reliability of the value of cumulative inventory of non-expendable property in the United Nations,

Having considered the views of the Board of Auditors on the implications of extending the terms of office of members of the Board, 17/

Congratulating the Board of Auditors for conducting its reviews in a comprehensive manner, in line with regulation 12.5 of the Financial Regulations of the United Nations,

1. Accepts the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors regarding the aforementioned organizations;

2. Also accepts the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors;

3. Notes with concern that the Board of Auditors issued qualified audit opinions on the financial statements of the United Nations (peace-keeping operations), the United Nations Development Programme, the United Nations Population Fund and the United Nations International Drug Control Programme;

4. Approves all the recommendations and conclusions of the Board of Auditors and the comments thereon contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 13/

5. Notes with appreciation the horizontal audits on procurement activities and major information technology systems conducted by the Board of Auditors pursuant to the request by the General Assembly in paragraph 16 of its resolution 47/211 of 23 December 1992, requests the Board of Auditors to report to the General Assembly at its fifty-first session on the actions taken in respect of the findings and recommendations of these audits, and also requests the Board to continue this practice;

6. Requests the Board of Auditors to consider, in the light of the report of the Office of Internal Oversight Services on the Security Access System, whether it is necessary for the Board to undertake a further review of the project, including its development and the method of procurement and managerial accountability, both at the inception and execution of the project;

7. Recalls that payments to supernumerary staff should not have been effected without the prior approval of the General Assembly, welcomes the progress made in resolving the problem of staff members rendered supernumerary as a result of the retrenchment exercise, and notes that the Secretary-General intends to complete the necessary redeployments of posts and staff by 31 December 1994;

17/ A/49/368 and Corr.1.

8. Endorses the recommendation of the Board of Auditors on the lump-sum option arrangements for home leave, education and family visit travel;

9. Requests the Secretary-General to continue to monitor closely the costs and benefits to the Organization of the lump-sum arrangements, including an analysis of the level of cash incentive provided to staff by the current seventy-five per cent procedure, and to make any necessary adjustments to ensure that the arrangements do not offer scope for abuse;

10. Notes that in some cases inventory control was deficient, endorses the view of the Board of Auditors that these issues should be reviewed as a matter of high priority, and requests the Secretary-General and the relevant executive heads of the United Nations organizations and programmes to address these issues accordingly;

11. Notes that the question of the terms of office of the members of the Board of Auditors will be considered under item 105 of the agenda of the forty-ninth session of the General Assembly.

B

The General Assembly,

Recalling its resolution 47/211 of 23 December 1992, and especially paragraphs 5 and 6 thereof,

Having considered the financial report and audited financial statements for the biennium ended 31 December 1993 and the report of the Board of Auditors on United Nations peace-keeping operations, 18/

1. Welcomes the presentation by the Secretary-General and the Board of Auditors pursuant to paragraph 5 of General Assembly resolution 47/211 of a separate document covering all peace-keeping operations, and invites the Board of Auditors to develop this format further, in particular by providing more detailed information for the larger peace-keeping operations, bearing in mind the views expressed by Member States;

2. Expresses concern that the Board of Auditors was unable to confirm cash-in-hand balances for the majority of the peace-keeping operations, and requests the Secretary-General to ensure that, for each peace-keeping operation, the cash counts are reconciled on a regular basis with the accounting records;

3. Also expresses concern at the findings of the Board of Auditors concerning non-expendable property, and requests the Secretary-General to ensure strict compliance with the provisions of financial rules 110.25 and 110.26 in this regard;

18/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 and corrigendum (A/49/5), vol. II and Corr.1.

4. Requests the Secretary-General to consult with the Board of Auditors on appropriate measures to avoid the recurrence of the qualification of the audit opinion of the financial statements of the United Nations peace-keeping operations.

C

The General Assembly,

Having considered the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors, 12/ especially paragraphs 17 to 26 thereof as regards procurement,

Also having considered the financial reports and audited financial statements for the period ended 31 December 1993 of the United Nations, including the United Nations peace-keeping operations, 19/

Expressing deep concern at the cases of violations of the Financial Regulations and Rules of the United Nations, as identified by the Board of Auditors, in particular in the fields of procurement and inventory,

Stressing the importance of the role of the Board of Auditors and of the Office of Internal Oversight Services in the identification and investigation of financial and budgetary irregularities and in the evaluation and verification of adequate controls established by the Secretary-General for preventing their occurrence,

Emphasizing the need for taking appropriate disciplinary measures in cases of financial and budgetary irregularities,

Expressing concern about the potential for conflicts of interest which may arise when the United Nations employs in the procurement area former employees of supplier companies to the Organization,

1. Takes note with concern of the findings of the Board of Auditors on the aspects of procurement that require remedial action, and specifically endorses the recommendations of the Board in paragraph 9 (1) of its report on the United Nations, 20/ and in paragraph 9 (a) to (c) of its report on the United Nations peace-keeping operations; 21/

2. Requests the Secretary-General to take immediate action to implement these recommendations, taking into account the views expressed by Member States during the discussions in the General Assembly, keeping the Board of Auditors fully informed of the ongoing measures taken, and requests the Board of Auditors to report thereon to the General Assembly at its fiftieth session;

19/ Ibid., vols. I and II.

20/ Ibid., vol. I, sect. II.

21/ Ibid., vol. II, sect. II.

3. Also requests the Secretary-General to submit a report to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, no later than 30 April 1995, containing proposals for the improvement of the procurement activities of the Secretariat, including, inter alia:

(a) Any necessary amendments to the Financial Regulations and Rules of the United Nations and to the Staff Regulations and Rules of the United Nations required to address issues of conflicts of interest;

(b) Reinforcement of the role of the Committee on Contracts and greater transparency in its operations in respect of the granting of exceptions to the competitive bidding rule, particularly where exigency was cited as the reason for requesting exceptions to this rule;

(c) Improved monitoring of contract compliance and the strengthening of penalty clauses for non-compliance;

(d) Strengthening of the planning capacity of the Secretariat in the field of procurement;

(e) Enhancement of the effectiveness of the approved roster of bidders and the formulation of standard and transparent guidelines and procedures for the pre-qualification of potential suppliers;

(f) Timely advertisement of tenders for competitive bidding and the regular publication of contract awards.

D

The General Assembly,

Recalling its decisions 46/445 of 20 December 1991 and 47/449 of 22 December 1992,

Also recalling its resolution 48/416 C of 23 December 1993 on United Nations system accounting standards,

Further recalling paragraph 29 of the report of the Secretary-General on accounting standards, 22/

Taking note of the findings of the Board of Auditors on this matter, as reflected in paragraph 7 of its report, 12/

1. Welcomes the effort made by organizations to generally comply with the United Nations common accounting standards for the biennium 1992-1993;

2. Notes, however, that further work needs to be done in the biennium 1994-1995 to bring the financial statements of certain United Nations

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organizations and programmes fully in line with the United Nations system common accounting standards;

3. Requests the Secretary-General and the executive heads of United Nations organizations and programmes to pursue their efforts to ensure full compliance with the common accounting standards in submitting the financial statements for the biennium 1994-1995, including, inter alia, disclosure of valuation of property, contributions-in-kind, and cash held in non-convertible currencies, calculation and disclosure of full long-term liability for termination benefits and calculation and disclosure of delays in the collection of assessed contributions, with a view to improving disclosure in the financial statements.

E

The General Assembly,

Welcoming decision 94/30 of 10 October 1994 of the Executive Board of the United Nations Development Programme/United Nations Population Fund and decision 1994/R.3/6 of 5 October 1994 of the Executive Board of the United Nations Children's Fund, on harmonization of the presentation of budgets and accounts,

1. Requests the executive heads of the United Nations Development Programme, the United Nations Population Fund and the United Nations Children's Fund to report, through the Advisory Committee on Administrative and Budgetary Questions, to their respective governing bodies on the implementation of those decisions and to the Economic and Social Council at its 1995 substantive session.